

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

200 W. Washington, Suite 301  
Indianapolis, IN 46204  
(317) 233-0696  
<http://www.in.gov/legislative>

**FISCAL IMPACT STATEMENT**

**LS 6294**

**BILL NUMBER:** SB 326

**NOTE PREPARED:** Jan 27, 2014

**BILL AMENDED:** Jan 27, 2014

**SUBJECT:** Celebration of winter holidays in schools.

**FIRST AUTHOR:** Sen. Smith J

**FIRST SPONSOR:**

**BILL STATUS:** 2<sup>nd</sup> Reading - 1<sup>st</sup> House

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** State &Local

**Summary of Legislation:** (Amended) This bill provides that a school corporation may: (1) instruct students about the history of traditional winter celebrations; (2) allow the use of traditional greetings concerning the celebrations; and (3) display on school property scenes or symbols associated with traditional winter celebrations if certain conditions are met and the scenes or symbols do not include a message that encourages a particular religious belief. It requires the State Board of Education to develop guidelines to assist school corporations in developing appropriate instruction and displays.

**Effective Date:** July 1, 2014.

**Explanation of State Expenditures:** (Revised) The State Board of Education should be able to carry out the requirements of this bill within existing resources.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:** The fiscal impact for school corporations would depend on local action. If a school corporation decides to display scenes or symbols as described in this bill and to instruct students accordingly, the resources needed would have to be met within its existing budget. In some cases, this could impact the amount of time devoted to other subjects.

**Explanation of Local Revenues:**

**State Agencies Affected:** State Board of Education.

**Local Agencies Affected:** School corporations.

**Information Sources:**

**Fiscal Analyst:** David Lusan, 317-232-9592.